

Welcome to Tucson!

Thank you for opening a business in Tucson. This general guide will help you navigate through the various city agencies to get your business up and running.

Starting a business is a challenging yet rewarding task. The requirements vary according to the type of business you intend to start or expand. The following serves as a guide, not an exhaustive list, to what you may encounter.

Good luck in your new endeavor!

Site Selection

Make sure the location is appropriate for your business. Consider the type of building, location, zoning and available parking.

- Verify property zoning at: Property Research Online (P.R.O): <http://www.tucsonaz.gov/PRO/pro/devactionsrch.jsp>
520-837-4943



Business Structures and Registration

Search for business name availability and register your business name and structure. You can also transfer your business name if registered in another state.

- Contact the Arizona Corporation Commission: www.cc.state.az.us/
602-542-3026 or 1-800-345-5819
- To obtain a "Doing Business As" (DBA) Title: Pima County Assessor's Office: www.asr.pima.gov
520-724-8630

Certificate of Occupancy (C of O)

A "New" Certificate of Occupancy (C of O) is not required if the Use and Occupancy Classification remains the same and no new work is being done (paint, carpet and tile are exempt).

- C of O information at: http://pdsd.tucsonaz.gov/files/pdsd/codes/C_of_O_Flyer_11-7-13.pdf
- Planning and Development Services: <http://pdsd.tucsonaz.gov/pdsd/cofo>

Business License

If your business will be located, or conducting business within city limits, you will need a City of Tucson Business License:

- www.tucsonaz.gov/finance/business-information
520-791-4566

Some businesses may need additional licenses depending on the type of product and/or services. For a list of occupational licenses by occupation go to:

- <http://az.gov/app/license/individual.xhtml>

Home-Based Businesses

Home-based businesses, including those that operate online, must comply with the same license and permit requirements as a business located at a commercial site. In addition, home-based business activities must be in compliance with City of Tucson residential zoning rules or deed restrictions on the property.

- Contact Planning and Development Services: www4.tucsonaz.gov/pdsd/home-based-business-requirements
520-791-5550

Business Signage

City of Tucson Sign Code Section reviews and issues permits for all types of signs. For information and application: www.tucsonaz.gov/pdsd/signs
520-837-4975

Tax Authorities

City: To register for city taxes, file returns and manage tax accounts: www.tucsonaz.gov/etax
520-791-4566

State: To register for state taxes:
<http://www.azdor.gov/Business/TransactionPrivilegeTax.aspx> 1-800-843-7196

Federal: All forms of legal structure, except sole proprietors with no employees must obtain a Federal Employer Identification Number (FEIN). This is your federal tax ID number:
<http://www.irs.gov/Business>
520-205-5008 or 1-800-829-4933

Employer Responsibilities

Businesses with employees must obtain workers' compensation insurance: http://www.ica.state.az.us/Claims/Claims_main.aspx 520-628-5181

General and Sub Contractors

General (prime) contractor and subcontractors must register with the Arizona Registrar of Contractors: <http://www.azroc.gov>
520-628-6345

Use of Personal Property for Business Purposes

Using personal property such as desks, computers, etc. for business purposes has tax implications. Pima County Assessor's Office: <http://www.asr.pima.gov/links/perinfo.aspx> 520-724-8700

Hazardous Materials

Information on safety requirements for manufacturing, using or storing hazardous materials, including fireworks, can be found at Tucson Fire Department – Fire Prevention Division: www.tucsonaz.gov/fire_prevention 520-791-4014

Commercial Restaurants

Arizona State laws require the services of a Licensed Design Professional (Architect) and a Licensed Contractor for any construction work on a commercial restaurant if it entails more than just carpet or paint.

If you are moving into an existing restaurant space where no construction is needed, but the restaurant name and menu are changing:

- A new C of O is NOT required.

Required permits are:

- Pima County Health Department Permit:
<http://webcms.pima.gov/cms/one.aspx?portalId=169&pageId=783> 520-243-7770
- Pima County Wastewater Permit:
<http://webcms.pima.gov/cms/One.aspx?portalId=169&pageId=56698> 520-724-6500

In addition to the above, if you are moving into existing restaurant that requires work (even new sink or floor drains) or to a space that is being redeveloped into a restaurant:

- A building permit and new Certificate of Occupancy: www.tucsonaz.gov/pdsd
520-791-5550

Sale or Service of Liquor

The sale or service of liquor requires a license from the Arizona Department of Liquor Licenses and Control: www.azliquor.gov/ 520-542-5141

